
STATUTORY INSTRUMENTS

2011 No. 3038

The Council Tax (Demand Notices) (England) Regulations 2011

PART 1

General

Definition of “gross expenditure”

4.—(1) Subject to paragraph (3), the gross expenditure of an authority for a year is the aggregate of the items which are—

- (a) attributable to the services administered by the authority during the year, and
- (b) charged to a revenue account for that year.

(2) The items mentioned in paragraph (1)—

- (a) must be calculated using the estimates which were used to calculate—
 - (i) the council tax requirement, or
 - (ii) the levy,of the authority for the year; but

- (b) must not include any—
 - (i) allowances for contingencies, or
 - (ii) contributions to financial reserves.

(3) The gross expenditure of the GLA for a year is the aggregate of the amounts of gross expenditure calculated for each constituent body for that year.

(4) In this regulation, “authority” includes a levying body and a constituent body.